Canadian Grain Commission

2017–18

Departmental Plan

The Honourable Lawrence MacAulay,
Privy Councillor, Member of Parliament,
Minister of Agriculture and Agri-Food

© Her Majesty the Queen in Right of Canada,
represented by the Minister of Agriculture and Agri-Food Canada, 2017

Cat. No.: A91-7E-PDF
ISSN: 2371-6886

This document is available on the Canadian Grain Commission
website at http://www.grainscanada.gc.ca/

Table of contents

Minister's message 1
Plans at a glance 3
Raison d'être, mandate and role: who we are and what we do 7
Raison d'être 7
Mandate and role 7
Operating context: conditions affecting our work 9
Key risks: things that could affect our ability to achieve our plans and results 11
Planned results: what we want to achieve this year and beyond 15
Programs 15
Internal Services 29
Spending and human resources 31
Planned spending 31
Planned human resources 34
Estimates by vote 34
Future-Oriented Condensed Statement of Operations 35
Supplementary information 37
Corporate information 37
Supporting information on lower-level programs 38
Supplementary information tables 38
Federal tax expenditures 38
Organizational contact information 38
Appendix A: definitions 39
Endnotes 43

Minister's message

Our 2017–18 Departmental Plan provides parliamentarians and Canadians with information on what we do and the results we are trying to achieve during the upcoming year. To improve reporting to Canadians, we are introducing a new, simplified report to replace the Report on Plans and Priorities.

The title of the report has been changed to reflect its purpose: to communicate our annual performance goals and the financial and human resources forecast to deliver those results. The report has also been restructured to tell a clearer, more straightforward and balanced story of the actual results we are trying to achieve, while continuing to provide transparency on how tax payers' dollars will be spent. We describe our programs and services for Canadians, our priorities for 2017–18, and how our work will fulfill our departmental mandate commitments and the government's priorities.

As Minister of Agriculture and Agri-Food, my overarching goal is to support the agriculture sector in a way that allows it to be a leader in job creation and innovation. My mandate letter sets out sector-specific priorities that include helping the sector get products to markets, research and innovation, food safety, and export support. Canada's global reputation as a supplier of grain that is consistent in quality and safety is thanks, in large part, to the work of the Canadian Grain Commission.

A key priority for the organization going forward is to continue efforts to update its legislative framework to meet the needs of the grain sector, mitigate risk and resolve technical trade and market access issues within key individual grain markets. Updating the Canadian Grain Commission funding model and fee schedule as part of the organization's five year user fees review cycle is also a priority. User fees consultations with stakeholders, as required by the User Fees Act, are planned during 2017. In addition, we will be exploring various options and possible uses for the accumulated surplus.

Canadian farmers and food processors are among the best in the world and global demand for their products is growing. I look forward to working together to keep Canada's agricultural sector innovative and prosperous, and to deliver real results for Canadians.

The Honourable Lawrence MacAulay,
Privy Councillor, Member of Parliament,
Minister of Agriculture and Agri-Food

Plans at a glance

The Canadian Grain Commission (CGC) is committed to working in close collaboration with producers, industry stakeholders, end-users of Canadian grain, Agriculture and Agri-Food Canada (AAFC), central agencies and other domestic and foreign government entities to ensure the organization remains relevant and provides valuable programs and services. While the majority of CGC resources are dedicated to day-to-day delivery of programs and services, the following areas of focus are identified going forward.

Modernize programs and legislation

The CGC will continue efforts to modernize programs and services and update its legislative framework to ensure the long-term success of Canada's grain quality assurance system and to add optimal value for Canadian grain producers and the grain sector. External stakeholders continue to indicate that the most recent Canada Grain Act[i] amendments addressed only some of the elements required for a comprehensive update of the Canada Grain Act. Updating the Canada Grain Act and ensuring the Canada Grain Regulations meet the needs of the grain sector is identified as a priority in the CGC's Mandate Letter from the Minister of Agriculture and Agri-Food (AAF).

Support access of Canadian grain into export markets

The Canadian grain industry faces uncertainty regarding access to international markets due in part to heightened market sensitivity with respect to grain-safety issues. To support access for Canadian grain into export markets, key CGC initiatives include ensuring the organization is structured to respond effectively to market access issues, continuing efforts to close gaps in grain monitoring, and engaging with domestic and international organizations and industry forums that impact the marketing of Canadian grain. This supports the priority identified in the CGC's Mandate Letter from the Minister of AAF[ii] to help mitigate risk and/or resolve technical trade and market access issues.

Address concerns related to the reputation and marketability of Canadian grain

There are concerns in some international grain markets that the intrinsic quality of Canadian grain has declined. To address concerns related to marketing and reputation of Canadian grain, key initiatives include assessing the impacts of composite vessel loading procedures and improving our understanding of the value of export documentation for grain buyers and exporters. This priority will help mitigate risk and/or resolve technical trade and market access issues as identified in the CGC's Mandate Letter from the Minister of AAF.

Demonstrate greater value for money to producer and industry stakeholders of the CGC
Due to intensifying cost pressures, CGC stakeholders are engaged in an ongoing assessment of the value they receive from various service providers, including the CGC. To address this concern, the CGC must demonstrate to stakeholders the impact and contributions of the organization as well as further enhance services to remain relevant and provide value going forward. The CGC will continue to engage collaboratively with all stakeholders to understand their needs and requirements and to expand awareness and appreciation of what the CGC does and how it adds value. Key initiatives include user fees consultations planned in 2017, enhancing the accessibility and speed of analytical services delivery, and improving payment protections for Canadian producers.

Evolution of the Grading System
There is a growing trend for grain buyers to base their contracts on specific quality parameters verified through laboratory analysis rather than visual grading. The CGC will support the ongoing long term transition towards analytical assessment of grain grading factors and explore options to further enhance provision of analytical assessment services. Key initiatives include assessing how to incorporate objective data into grading standards and investigating the role the CGC could play in providing and/or supporting validation of analytical test kits, methods, and technologies. This priority supports the CGC's mandate to ensure a dependable commodity for domestic and export markets. Evolution of the grading system may have implications for the CGC's business model given the long-established emphasis on visual grading as a basis for quality assurance.

Transitions and Succession
The CGC is in a period of rapid transition, both internally and in its operating environment, and succession planning is a priority. To ensure the continuity of corporate knowledge, capacity, and stakeholder relations, key initiatives include identifying opportunities to communicate the CGC's strategy to our Minister, the new Commissioners, and external stakeholders; building and deepening our networks with stakeholders; and strengthening the integration of operational and people planning.

Space renewal
In order to ensure the ongoing viability of the CGC and provide programs and services as efficiently and effectively as possible, the CGC plans to significantly invest in infrastructure. A priority is a major refit and upgrade of the CGC's Grain Research Laboratory space and base building systems or relocating to a new facility. This is necessary for the CGC to continue to efficiently and effectively undertake, sponsor and promote research in relation to grain and grain products as mandated by the Canada Grain Act. Other key initiatives include terminal elevator

office upgrades and leasehold improvements to ensure the organization has the necessary infrastructure to deliver all programs and services.

For more information on the CGC's plans, priorities and planned results, see the "Planned results" section of this report.

Raison d'être, mandate and role: who we are and what we do

Raison d'être

The Canadian Grain Commission (CGC) is a federal government department and administers the provisions of the Canada Grain Act. The CGC's **mandate**, as set out in the Canada Grain Act, is to, "in the interests of the grain producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets." The CGC's **vision** is: "To be a world class, science-based quality assurance provider". The Minister of Agriculture and Agri-Food is responsible for the CGC.

Mandate and role

The CGC is responsible for establishing and maintaining Canada's grain quality standards. The CGC regulates the handling of 20 grains[1] grown in Canada to protect producers' rights and ensure the integrity of grain transactions.

Through its activities, the CGC ensures that Canadian grain producers are properly compensated for grain deliveries to licensed grain companies and that Canada's grain is valued by domestic and international customers for its safety, consistency and quality. Under the Canada Grain Act, the CGC is mandated to undertake, sponsor and promote research related to grain and grain products. CGC programs result in shipments of grain that consistently meet contract specifications for quality, safety and quantity.

The CGC supports a competitive, efficient grain sector and upholds Canada's international reputation for consistent and reliable grain quality and grain safety. The CGC is the official certifier of Canadian grain export shipments.

For more general information about the department, see the "Supplementary information" section of this report. For more information on the department's organizational mandate letter commitments, see the Minister's mandate letter on the Prime Minister of Canada's website.[iii]

1. Grain refers to any seed designated by regulation as a grain for the purposes of the *Canada Grain Act*. This includes barley, beans, buckwheat, canola, chick peas, corn, fababeans, flaxseed, lentils, mixed grain, mustard seed, oats, peas, rapeseed, rye, safflower seed, soybeans, sunflower seed, triticale and wheat.

Operating context: conditions affecting our work

External Environment

In recent years, the Canadian grain sector has experienced a period of significant transformation. This includes removal of the Canadian Wheat Board single desk for wheat and barley marketing, new entrants to the grain sector, significant investments related to grain handling facilities and grain processing facilities, increasing emphasis on selling to specification, ongoing transition toward analytical assessment of grain grading factors, niche-marketing and increased value-added processing. There has been a change in traditional patterns of grain movement and increased international attention to Canadian grain. With the addition of a third terminal elevator in the port of Hamilton in 2017-18, the CGC will relocate its Chatham Service Centre to Hamilton when the lease in Chatham expires in 2017. There is heightened market sensitivity related to grain-safety issues. Importing countries have become more stringent in relation to factors such as genetically modified events and Maximum Residue Limits (MRLs) for herbicides and pesticides, and Maximum Limits (MLs) for toxins and trace elements.

There is a trend towards increased Canadian grain production and increased Canadian grain exports. In 2013, there was a record crop production, with the 2015 crop being the second highest and the 2014 crop being the third highest on record. This has resulted in higher than projected export grain volumes. This trend is continuing in the 2016-17 fiscal year. Estimated Canadian grain production for 2016 is 97.90 million metric tonnes compared to 78.06 and 80.11 million metric tonnes for 2015 and 2014 respectively. Canadian grain exports from CGC licensed grain elevators averaged 32.66 million metric tonnes over the past ten years, whereas exports were 40.12, 39.67 and 38.43 million metric tonnes in 2013-14, 2014-15 and 2015-16 respectively.

Internal Influences

On August 1, 2013, amendments to the Canada Grain Act came into force. Amendments to the CGC's funding model and user fees also took effect. To respond to and align with the legislative changes and restructured user fees, the CGC's workforce, organizational design and operations were significantly adjusted. Prior to updating fees in 2013, the CGC focused only on mission critical capital and infrastructure investments due to a reliance on ad hoc funding. This has placed stress on aging equipment and increased the risk of rust-out. For example, the CGC's Grain Research Laboratory (GRL) infrastructure at 303 Main St. in Winnipeg, Manitoba is currently inadequate. The Microbiology Unit has already been moved to another location in Winnipeg in order for specific infrastructure needs to be met. In addition, GRL equipment is in need of replacement and analytical capacity is insufficient to meet current levels of demand.

CGC revenues are dependent on annual grain volumes that can fluctuate considerably from year to year and are not fully known prior to commencement of the fiscal year. This can result in significant variances between CGC projected revenues and actual revenues. Because actual grain volumes vary from year to year, in years with higher-than-average grain volumes, revenues may exceed costs and the CGC could accumulate surpluses (shown as unused authority carried forward in Public Accounts). In years with lower-than-average grain volumes, revenues could be less than costs and the CGC is required to draw on its surpluses. The updated fees for the 2013 to 2018 user fees cycle are based on an annual average grain volume of 23.253 million metric tonnes. A simple 15-year average linear regression model of grain volumes inspected and weighed was used to establish the average of 23.253 million metric tonnes. Since the implementation of the new user fee schedule on August 1, 2013, the CGC has inspected and weighed significantly higher than projected export grain volumes while operating costs have remained relatively constant. While the updated funding model and user fees have eliminated the CGC's dependence on annual ad hoc federal appropriations, the CGC has accumulated a surplus due to higher than expected grain volumes in recent years.

Approximately 24.5 percent of the CGC workforce is eligible to retire in five years or less. This has potential to significantly affect the continuity of corporate knowledge, capacity and stakeholder relationships.

Key risks: things that could affect our ability to achieve our plans and results

Risk management is an essential part of strategic planning and decision making at the CGC. The CGC operates in an environment where the needs of Canadian producers and the grain industry continue to evolve rapidly. The CGC is continually adapting programs and services to assure consistent and reliable grain quality, quantity and safety that meets the needs of international and domestic markets and to ensure Canadian grain producers are properly compensated for grain deliveries to licensed grain companies. Feedback from producers and grain handlers, domestic and international grain buyers and processors, and other domestic and foreign government entities has proven to be a reliable early indicator of risk arising from developments in our external environment.

The CGC has established a process to identify, monitor, mitigate and manage corporate level risks. Strategic planning includes an environmental scan, identification of emerging threats and opportunities for improvement, an internal and external workforce analysis, and the development of a corporate risk profile summary to identify areas of greatest risk exposure to the CGC in delivering its strategic outcome and programs. Key risks for the upcoming fiscal year are identified based on current internal and external factors and mitigation strategies are identified.

The CGC has an Integrated Risk Management Working Group (IRMWG) that includes representatives from all CGC programs and divisions. The group meets regularly to identify and assess CGC risks and risk response strategies. Information and recommendations from the IRMWG are forwarded to CGC senior management for review and action as necessary (e.g. implementation of additional mitigation strategies and/or contingency plans).

Key risks

Risks	Risk response strategy	Link to the department's programs	Link to mandate letter commitments or to government-wide and departmental priorities
Remaining relevant to stakeholders • If uncertainty regarding new or unforeseen requirements in international grain markets continues without resolution, the Canadian grain industry may face increasing difficulties accessing those markets. • If customers perceive that the intrinsic quality of Canadian grain has declined, the Canadian grain industry may face increasing difficulties marketing Canadian grain or realizing full economic value for Canadian grain. • If grain buyers increasingly purchase grain based on specific quality parameters verified through laboratory analysis rather than visual grading, certain aspects of the CGC's model for quality assurance will need to evolve.	• Several areas of focus identified in the "Plans at a glance" section are aimed at mitigating risks associated with remaining relevant to stakeholders. These include modernizing programs and legislation, supporting access of Canadian grain into export markets, addressing concerns related to the reputation and marketability of Canadian grain, and evolution of the grading system. • The CGC will continue to investigate and integrate new technologies, policies, processes and protocols into programs and services. • Trends will be monitored closely and mitigation strategies revised as required.	• Quality Assurance Program • Quantity Assurance Program • Grain Quality Research Program • Producer Protection Program	Linked to CGC mandate letter[iv] priority to help mitigate risk and/or resolve technical trade and market access issues within key individual markets
Pressures related to the funding model • If cost pressures to producers and grain companies continue to intensify, the CGC may be subject to increased scrutiny to demonstrate the value of its programs and services.	• Demonstrating greater value for money to producer and industry stakeholders, as identified in the "Plans at a glance", section is aimed at mitigating this risk. • The CGC will continue to collaborate and consult with external stakeholders, central agencies and AAFC on the funding model. While updated user fees took effect on August 1, 2013,	• Quality Assurance Program • Quantity Assurance Program • Grain Quality Research Program • Producer Protection Program	Linked to CGC departmental priority.

	CGC user fees and service standards require updating as part of the organization's five year user fee review cycle. User fees consultations are planned during 2017 and updated fees are planned to be in effect by April 1, 2018. • Pressures related to the funding model will be monitored closely and mitigation strategies revised as required.		
Capacity to deliver programs • If infrastructure gaps are not addressed, the CGC may not be able to deliver on its mandate. • If internal transition and succession planning is not appropriately managed, the CGC may be faced with skill gaps, reduction in institutional memory, and loss of existing relationships within the industry. • If the transition rate of new external players (e.g. industry contacts, producers) exceeds the CGC's capacity to maintain relationships, the CGC may be challenged in maintaining/growing awareness of CGC with key stakeholders in the industry.	• As identified in the "Plans at a glance" section, infrastructure renewal remains a priority and will ensure the ongoing viability of the CGC to allow the CGC to provide programs and services as efficiently and effectively as possible. • The CGC will continue to ensure continuity of corporate knowledge, capacity and stakeholder relations by focusing on key initiatives identified in the "transitions and succession" area of focus in the "Plans at a glance" section. • Capacity trends will be monitored closely and mitigation strategies revised as required.	• Quality Assurance Program • Quantity Assurance Program • Grain Quality Research Program • Producer Protection Program	Linked to CGC's mandate.

Planned results: what we want to achieve this year and beyond

Programs

Quality Assurance Program

Description

The CGC's quality assurance program is delivered pursuant to the Canada Grain Act and the Canada Grain Regulations. This program assures consistent and reliable grain quality that meets the needs of international and domestic markets. Grain quality refers to end-use processing quality, grain safety and cleanliness, and, in some cases, the composition of varieties in shipments of grain. Provision of grain inspection, grain safety, grain sanitation, grading and analytical services, as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective quality assurance program. The program includes a complaints resolution process for resolving customer complaints and disputes with respect to grain quality assurance. An effective grain quality assurance program is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers to realize maximum value from their grain. The quality assurance program is funded by revolving fund revenue.

Planning highlights

This program facilitates impartial science-based assessments of Canadian grain so that grain shipments meet market expectations for quality and safety. It is delivered in accordance with the CGC's responsibilities under the Canada Grain Act to establish and maintain Canada's grain quality standards and regulate grain handling in Canada to ensure a dependable commodity in domestic and export markets. To achieve program expected results, the CGC will continue to execute an effective Quality Management System (QMS) as per the ISO 9001:2008 and ISO 17025:2008 standards. This includes regular review of processes allowing the CGC to adjust and improve service procedures. During 2017-18, the CGC will transition its QMS from ISO 9001:2008 to ISO 9001:2015 standards.

Over the past three fiscal years, the CGC certified the quality of 5,782 cargoes representing approximately 104.4 million tonnes of Canadian export grain. The CGC investigated complaints from buyers regarding fifteen of those cargoes. Upon thorough investigation of the loading process, including analysis of cargo samples and vessel loading documentation, the CGC's Chief Grain Inspector concluded that none of the complaints were justified.

During 2017-18, the CGC will continue to investigate opportunities to enhance program and service delivery models to ensure consistent, cost efficient, and effective grain quality and grain safety assurance and facilitate international trade. Plans include the investigation, development and integration of new technologies, processes, and protocols into daily programs and service delivery models to remain relevant and improve efficiencies. For example, the CGC will proceed with a pilot project to provide real-time analytical services at one of the CGC service centers. The CGC is also reviewing the current process for issuance of various CGC export products and services with the goal of developing an on-line system. Automating these processes would improve efficiencies and allow stakeholders to request and access information in a more streamlined and timely fashion.

During 2015, the CGC consulted with stakeholders on plans to **modernize the wheat class system for Western Canada**[v]. Based on feedback, several changes were announced to meet Canada's wheat production, handling, marketing, and domestic and international end-user needs. Changes include implementing two new classes (Canada Northern Hard Red and Canada Western Special Purpose) and eliminating three other classes (Canada Western Interim Wheat, Canada Western General Purpose, and Canada Western Feed) effective August 1, 2016. In addition, 25 varieties of Canada Western Red Spring and 4 varieties of Canada Prairie Spring Red wheat will transition to the new Canada Northern Hard Red class effective August 1, 2018. The 29 varieties are moving to the Canada Northern Hard Red class because they do not meet revised quality parameters for their designated classes. The CGC will continue discussions with stakeholders to ensure effective and timely communication of information and procedures. This includes ongoing stakeholder discussion with respect to modernizing wheat classes in Eastern Canada. Several key initiatives identified in the "plans at a glance" section are directly linked to improving and enhancing the Quality Assurance Program and support the CGC's mandate letter priority of mitigating risk and resolve technical trade and market access issues within key individual markets.

The CGC will continue to liaise with other Canadian government departments (e.g. AAFC, the Canadian Food Inspection Agency [CFIA], Health Canada, and Global Affairs Canada), domestic and international industry stakeholders, producers, as well as other domestic and international government entities concerning grain quality and safety matters and trade implications. Communication efforts will focus on understanding stakeholder needs as well as clarifying the CGC's role and mandate with all stakeholders. Stakeholder feedback and input often serves as a foundation for developing and adapting services and processes to better meet stakeholder expectations in accordance with the organization's mandate. This facilitates evolution of the Quality Assurance Program in a collaborative manner.

Additional information on the activities and services that contribute to the Quality Assurance Program[vi] is available on the CGC website.

Planned results

Expected results	Performance indicators	Target	Date to achieve target	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
Consistent and reliable grain quality and grain safety assurance to meet the needs of domestic and international markets	Number of justified cargo complaints due to a breakdown in CGC quality and/or safety assurance	Zero	March, 2018	Zero	Zero	Zero
	Number of instances where buyers are dissatisfied with CGC standards, methods or procedures used to ensure a safe and dependable commodity for domestic and export markets	Zero	March, 2018	Zero	Zero	Zero

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
Operating spending	-	29,826,328	29,826,328	29,826,328
Revenues and other reductions	-	(29,826,328)	(29,826,328)	(29,826,328)
Budgetary expenditures net of respendable revenues	-	-	-	-

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
211	211	211

Quantity Assurance Program

Description

The CGC's quantity assurance program is delivered pursuant to the Canada Grain Act and the Canada Grain Regulations. The services delivered under this program facilitate the official weighing of export shipments of grain discharged from terminal elevators and the issuance of accompanying quantity assurance documentation. This program ensures international grain buyers and end users that Canadian export grain shipments are accurately weighed and that the weighed product is delivered to conveyances as reported on CGC documentation. The program includes validation of weighing process documentation and weighing device records, establishing and maintaining a weighing systems certification program, and providing input into weighing equipment requirements to ensure accurate weighing of grain shipments from terminal elevators. The quantity assurance program is funded by revolving fund revenue.

Planning highlights

The CGC will continue to provide all weighing activities as per ISO 9001:2008 standards to ensure consistent and reliable quantity assurance of Canadian grain shipments and to meet the legislative requirements of the Canada Grain Act. This includes regular review of quantity assurance processes allowing the CGC to adjust procedures and identify or adjust training as necessary. During 2017-18, the CGC will transition from ISO 9001:2008 to ISO 9001:2015 standards.

Over the past three fiscal years, the CGC investigated eight weight-related cargo complaints. Upon thorough review and analysis, the CGC concluded that the original statement of quantity for all shipments was correct. The CGC is reviewing the processes for issuance of various CGC export products and services with the goal of developing an on-line system. This would improve efficiencies and allow stakeholders to request and access information in a more streamlined and timely fashion.

During 2016-17, an internal audit of the CGC's Weighing Services[vii] was completed. The audit concluded that CGC Weighing Services staff are diligent and accurately validate and certify official weights of exported grain. The audit identified several opportunities for improvement within the weighing oversight program. A management action plan was developed to address recommendations in the audit report and actions are underway.

The CGC will continue to work closely with producers, industry stakeholders, Measurement Canada, AAFC, and other government departments and agencies to establish and maintain grain

quantity assurance standards that evolve with industry grain weighing procedures, equipment standards, and quantity assurance needs.

Additional information on the activities and services that contribute to the Quantity Assurance Program[viii] is available on the CGC website.

Planned results

Expected results	Performance indicators	Target	Date to achieve target	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
Consistent and reliable quantity assurance of Canadian grain shipments	Number of justified cargo complaints due to a breakdown in CGC quantity assurance processes	Zero	March, 2018	Zero	Zero	Zero

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
Operating spending	-	1,467,293	1,467,293	1,467,293
Revenues and other reductions	-	(1,467,293)	(1,467,293)	(1,467,293)
Budgetary expenditures net of respendable revenues	-	-	-	-

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
15	15	15

Grain Quality Research Program

Description

The Canada Grain Act requires the CGC to undertake, sponsor and promote research related to grains. The CGC conducts research in support of Canada's grain quality assurance system to address emerging issues and facilitate the effective marketing of Canadian grain in domestic and international markets. The CGC's Grain Research Laboratory (GRL) researches factors affecting the quality and safety of grain and grain-based products as well as procedures and technologies to quantify those factors. Research in the GRL forms the basis of grade specifications. This program benefits not only the agricultural sector, but also Canadians as consumers of grain products. Close collaboration with Canadian and international scientific, academic, analytical, grain industry organizations, as well as other Canadian government departments (e.g., Agriculture and Agri-Food Canada, Canadian Food Inspection Agency, Health Canada) ensures that the CGC remains abreast of new research developments and is able to adapt research priorities to emerging challenges. The grain quality research program is funded by a combination of revolving fund revenue and appropriations.

Planning highlights

The CGC carries out scientific research to understand all aspects of grain quality and grain safety and to support the grain grading system. The Grain Quality Research Program contributes directly to the CGC's strategic outcome of ensuring Canada's grain is consistent, safe and marketable. Research conducted by the CGC leads to the development of recognized methods for quality and safety evaluation of all grains as well as objective testing protocols and specifications to support the Canadian grading system. In addition, research conducted under this program facilitates end-use diversification of Canadian grains and ensures that Canadian grains meet the end-use needs and processing expectations of domestic and international buyers. Over the past three fiscal years, the CGC has successfully met all program expected results.

As identified in the "Plans at a Glance" section, an organizational priority is CGC space renewal. A major refit and upgrade of the CGC's Grain Research Laboratory space and base building systems or relocation to a new location is needed if the CGC is to continue to efficiently and effectively undertake, sponsor and promote research related to grains. Options are currently being investigated. Research conducted by the CGC's Grain Research Laboratory is directly linked to the CGC's mandate letter priority of mitigating risk and resolving technical trade and market access issues within key individual markets.

During 2015-16, the GRL undertook a strategic planning session to solicit input from external experts on future direction for scientific research and technology programs at the CGC. CGC

scientific research and technology programs were assessed for current and future relevance in light of the changing Canadian grain industry. Potential medium and long-term scientific research and technology areas of relevance were then identified. Feedback was used to improve and enhance CGC scientific research and technology programs going forward. Also in 2015-16, an Evaluation of the CGC's annual Harvest Sample Program[ix] was completed. An action plan was being developed to identify long term priorities and improve the program. Detailed information on 2015-16 scientific research highlights, accomplishment and ongoing research projects can be found in the Grain Research Laboratory Annual Program Report 2015[x].

During 2017-18, the CGC will continue to identify research priorities to build upon and strengthen Canada's grain quality assurance system based on feedback received by CGC personnel from international and/or domestic buyers, processors, producers, grain handlers, and the Western Standards Committee[xi] and Eastern Standards Committee[xii]. To remain abreast of new developments, GRL personnel will continue to liaise with Canadian and international scientific, academic, analytical, and grain industry organizations.

Additional information on the grain quality research program[xiii] is available on the CGC website.

Planned results

Expected results	Performance indicators	Target	Date to achieve target	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
Scientific information is available to support and inform GQAS decision making	Number of instances where timely and appropriate scientific information is not available to support and inform GQAS decision making	Zero	March, 2018	Zero	Zero	Zero
Domestic and international marketers, buyers, and processors have accurate and appropriate scientific information on the quality and safety of Canadian grain	Number of instances where domestic and international marketers, buyers, and processors do not have access to accurate and appropriate scientific information on the quality and safety of Canadian grain	Zero	March, 2018	Zero	Zero	Zero
Threats to Canada's GQAS from registration of new varieties are minimized	Number of complaints from end-users of Canadian grain on the quality of newly registered varieties	Zero	March, 2018	Zero	Zero	Zero

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
Operating spending[1]	-	9,315,521	9,315,521	9,315,521
Revenues and other reductions	-	(4,261,408)	(4,261,408)	(4,261,408)
Budgetary expenditures net of respendable revenues	5,054,113	5,054,113	5,054,113	5,054,113

1. Includes voted and statutory spending plus respendable revenues.

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
43	43	43

Producer Protection Program

Description

Pursuant to the Canada Grain Act and Canada Grain Regulations, the CGC has implemented a number of programs and safeguards to ensure that grain producers are properly compensated for grain delivered to licensed grain companies. These include the licensing and security program, allocation of available producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including education and a grain grade reinspection system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions. The producer protection program is funded by revolving fund revenue.

Planning highlights

During 2017-18, the CGC will continue to consult with and evaluate feedback from producers on the services provided under this program. Further amendments to CGC processes, protocols and programs will be considered to address any gaps in the Producer Protection Program and to complement the legislative amendments that came into force on August 1, 2013. Where possible, program adjustments will be made to benefit producers and promote a lower cost, competitive and innovative grain handling sector. Communication efforts are ongoing to ensure producers are aware of their rights under the Canada Grain Act and to increase awareness of CGC producer protection activities and services. The CGC plans to conduct a client satisfaction survey in 2017 to measure producer satisfaction with programs and services provided under this program.

The CGC will continue to monitor CGC licensees using a risk assessment framework and a risk-based audit plan to determine audit priorities. This includes continuous refinements to the risk assessment framework and ongoing scrutiny to mitigate the risks associated with operating the current security program as well as non-payment risks to producers. The CGC will also continue to work closely and cooperatively with producer car administrators and the railways to ensure the Producer Car Allocation Program responds to the evolving needs of the industry. Communication efforts will continue to ensure producers and producer groups are aware the steps involved in applying for a producer car if they choose to ship their own grain by railcar.

During 2016-17, the CGC consulted on proposals to licence producer railway car loading facilities, agents, and feed mills. The CGC is evaluating stakeholder feedback and will continue efforts to adjust the licensing and security programs with the goal of improving producer protection and Canada's grain quality assurance system.

The CGC will continue to work with grain handling and grain quality data providers to ensure statistical information is accurate and available to producers and other users of the data. Where possible, updates to operational processes will be made to improve efficiency, reduce costs, and increase accessibility to online CGC statistical information.

Additional information on the producer protection programs[xiv] and the benefits to Canadian producers is available on the CGC website.

Planned results

Expected results	Performance indicators	Target	Date to achieve target	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
Risk to producers of not receiving fair compensation for their grain is mitigated	Percentage of producers who agree that CGC producer protection activities help to reduce the risk of not being fairly compensated for grain delivered into the licensed grain handling system	75 percent	March, 2018	Not available	Not available	Not available
Producers are aware of CGC producer protection programs and services	Percentage of producers who are aware of CGC producer protection activities	75 percent	March, 2018	Not available	Not available	Not available

Note: Results are based on a triennial survey. Plans to conduct a survey in 2015-16 were put on hold due to other priorities. A survey is planned in 2017.

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
Operating spending	-	3,799,896	3,799,896	3,799,896
Revenues and other reductions	-	(3,799,896)	(3,799,896)	(3,799,896)
Budgetary expenditures net of respendable revenues	-	-	-	-

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
31	31	31

Information on the CGC's lower-level programs is available on the CGC's website[xv] and in the TBS InfoBase.[xvi]

Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The ten service categories are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Planning highlights

Internal Services are enabling activities and resources that apply across the organization to support and enable delivery of the CGC's strategic outcome and programs. During 2017-18, a key focus will be to provide support and services for the priorities and key initiatives identified in the "plans at a glance" section of this report.

Feedback from the CGC's annual Management Accountably Framework[xvii] assessment will be used to identify organizational strengths, areas that require improvement, and priorities going forward. The CGC will continue to evaluate impacts and make adjustments with respect to the Treasury Board Secretariat's Policy Reset Initiative. As required under the Policy on Results, the CGC will be developing its Departmental Results Framework (DRF), Program Inventory, and Performance Information Profiles to be effective in fiscal year 2018-19. The CGC's Program Evaluation function will begin executing its multi-year plan in 2017-18. While the CGC was scheduled to onboard to My Government of Canada Human Resources (My GCHR) in October, 2016 as part of a group of departments and agencies, the government's priorities have shifted to addressing pay issues and stabilizing the Phoenix pay system. For this reason, it was decided that onboarding the group to My GCHR should be delayed. The CGC is now scheduled to move to My GCHR in 2017.

To prevent loss of institutional knowledge, the CGC continues to identify key positions for succession development. This includes identifying the competencies and learning requirements of these positions. This will produce fair and transparent criteria the CGC can use to create strong talent management and succession development action plans for the key positions and focused personal learning plans for employee career development. Strengthening the alignment between key position requirements and personal learning plans will enhance the CGC's ability to respond and adapt quickly and effectively in this context of change and staff turnover.

A priority over the next few years is to invest in infrastructure and capital to ensure the ongoing viability of the organization and to ensure programs and activities can be delivered effectively and efficiently. The CGC continues to assess needs related to investment and capital.

During 2017-18, the CGC will determine a fixed percentage of funds to be dedicated to experimentation with new approaches in policy, program, and/or service delivery areas that directly impact Canadians. Experimentation with new approaches is aimed at encouraging innovation to continuously improve services provided to stakeholders. This includes identifying methods to measure the impact and effectiveness of the new approach, as well as how information on the impact, results and lessons learned from experimentation will be disseminated.

Budgetary financial resources (dollars)

	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
Operating spending[1]	-	17,971,898	17,971,898	17,971,898
Revenues and other reductions	-	(17,726,898)	(17,726,898)	(17,726,898)
Budgetary expenditures net of respendable revenues	245,000	245,000	245,000	245,000

1. Includes voted and statutory spending plus respendable revenues.

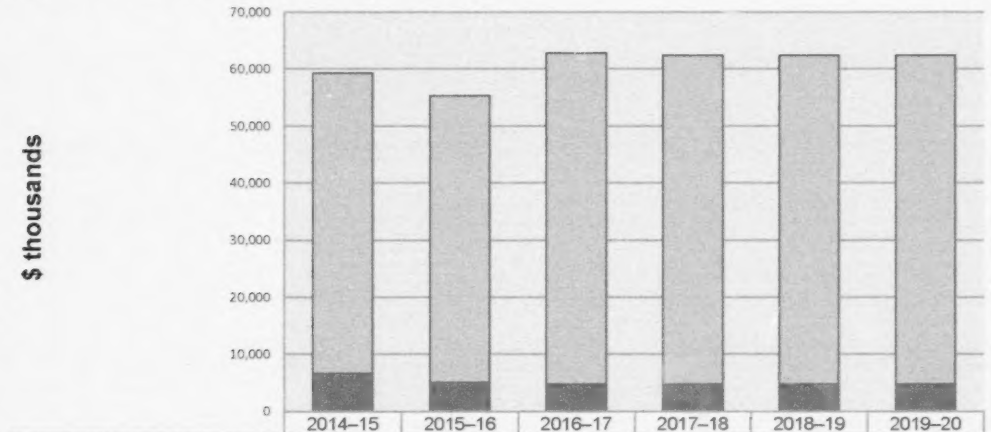
Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
104	104	104

Spending and human resources

Planned spending

Departmental Spending Trend



	2014–15	2015–16	2016–17	2017–18	2018–19	2019–20
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	52,529	50,286	57,998	57,635	57,635	57,635
Voted	6,677	5,021	4,746	4,746	4,746	4,746
Total	59,206	55,307	62,744	62,381	62,381	62,381

Budgetary planning summary for Programs and Internal Services (dollars)

Programs and Internal Services	2014–15 Expenditures	2015–16 Expenditures	2016–17 Forecast spending	2017–18 Main Estimates[1]	2017–18 Planned spending[2]	2018–19 Planned spending[2,3]	2019–20 Planned spending[2,3]
Quality Assurance Program	29,782,644	26,136,529	27,966,707	-	29,826,328	29,826,328	29,826,328
Quantity Assurance Program	2,073,118	1,602,533	1,717,662	-	1,467,293	1,467,293	1,467,293
Grain Quality Research Program	8,857,999	8,006,761	9,908,058	5,054,113	9,315,521	9,315,521	9,315,521
Producer Protection Program	3,542,298	3,511,286	3,845,334	-	3,799,896	3,799,896	3,799,896
Subtotal	**44,256,059**	**39,257,109**	**43,437,761**	**5,054,113**	**44,409,038**	**44,409,038**	**44,409,038**
Internal Services[4]	14,949,633	16,049,822	19,306,213	245,000	17,971,898	17,971,898	17,971,898
Total	**59,205,692**	**55,306,931**	**62,743,974**	**5,299,113**	**62,380,936**	**62,380,936**	**62,380,936**
Respendable Revenues							
Fees revenue earned	(76,118,038)	(76,516,074)	(64,985,735)	-	(57,081,823)	(57,081,823)	(57,081,823)
Surplus (deficit)	24,403,140	26,810,249	7,629,462	-	-	-	-
Revenue used to offset expenditures	**(51,714,898)**	**(49,705,825)**	**(57,356,273)**	**-**	**(57,081,823)**	**(57,081,823)**	**(57,081,823)**
Voted and Statutory							
Voted and Statutory Spending[5]	**7,490,794**	**5,601,106**	**5,387,701**	**5,299,113**	**5,299,113**	**5,299,113**	**5,299,113**

Notes:

1. Budgetary expenditures net of respendable revenues.
2. Includes voted and statutory spending plus planned respendable revenues.
3. Amounts reported for 2018-19 and 2019-20 are consistent with 2017-18 and do not include adjustments for inflation or updated user fees.
4. Spending on internal services in 2015-16 and future years is higher than 2014-15 because human resource costs previously funded by AAFC are now being funded by the CGC. Spending in 2016-17 includes additional human resource support primarily related to the "investing in infrastructure and technology" priority identified in the 2016-17 Report on Plans and Priorities. Internal services includes activities that support and enable delivery of all CGC programs to stakeholders.
5. For 2017-18 and future years, it is anticipated that the CGC will receive ongoing annual appropriation of approximately $5.299 million. This includes $4.746 million in voted appropriation as well as $0.553 million of statutory funding in support of the Employee Benefits Plan.

The CGC's revenue projections are based on the funding model and user fees identified in the CGC's Proposal for User Fees and Service Standards tabled in Parliament in February 2013. The CGC plans to recover approximately 91 percent of its costs through user fees. CGC revenues are dependent on grain volumes that can fluctuate considerably from year to year due to a number of factors, including environmental conditions. CGC costs are less dependent on annual grain volumes and crop quality. These factors can result in significant variances between CGC financial projections and actual results.

This CGC's current funding model uses a historical average annual grain volume of 23.253 million metric tonnes to forecast revenue projections. To calculate the annual average of 23.253 million metric tonnes, the CGC used a 15 year average of grain volumes inspected and weighed upon export. As a result of higher than projected annual grain volumes over the past several years, total revolving fund revenue was higher than expected. This has resulted in revolving fund surpluses of $24.403 million in 2014-15 and $26.810 million in 2015-16. Actual 2014-15 and 2015-16 grain volumes were 37.937 and 38.428 million metric tonnes respectively compared to projected grain volumes of 23.253 million metric tonnes. Until such time as the CGC's funding model and user fees are adjusted, annual revolving fund surpluses are expected to continue. The CGC has accumulated a surplus of $95.887 million as of March 31, 2016.

The CGC is planning updates to its funding model and fee schedule as part of the organization's five year user fees review cycle. Updated fees are planned by April, 2018 to better align revenues and costs and to factor in projected increased grain volumes handled by the CGC. During 2017, the CGC plans to conduct user fees consultations with stakeholders, as required by the User Fees Act (UFA). The CGC is also exploring various options and possible uses for the accumulated surplus and plans to engage central agencies and stakeholders.

Planned human resources

Human resources planning summary for Programs and Internal Services (full-time equivalents)

Programs and Internal Services	2014–15 Full-time equivalents	2015–16 Full-time equivalents	2016–17 Forecast full-time equivalents	2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
Quality Assurance Program	199	215	219	211	211	211
Quantity Assurance Program	14	14	16	15	15	15
Grain Quality Research Program	59	45	45	43	43	43
Producer Protection Program	23	30	32	31	31	31
Subtotal	**295**	**304**	**312**	**300**	**300**	**300**
Internal Services	100	91	108	104	104	104
Total	**395**	**395**	**420**	**404**	**404**	**404**

Planned full-time equivalents (FTEs) for 2016-17 was 404. Forecast FTEs for 2016-17 is 420. The increase is primarily due to additional support required for the "investing in infrastructure and technology" priority as identified in the CGC's 2016-17 Report on Plans and Priorities. Additional human resource support was required for infrastructure renewal initiatives which includes renovations at CGC offices at terminal elevators and service centres, space consolidation in the Winnipeg office, renewal and adjustment of long term lease requirements, renewal of the Grain Research Laboratory, back-office transformation including adopting SAP as a new financial system, implementing central agency initiatives such as Phoenix and My Government of Canada Human Resources (My GCHR), the Web renewal initiative, and developing and delivering enabling technologies internally, as well as updating and enhancing electronic services for our clients. It is important to note that approximately 24.5 percent of the CGC workforce will be eligible to retire in five years or less. To prevent loss of institutional knowledge, the CGC continues to identify key positions for succession development and identifying competencies and learning requirements of these positions.

Estimates by vote

For information on the CGC's organizational appropriations, consult the 2017–18 Main Estimates.[xviii]

Future-Oriented Condensed Statement of Operations

The Future-Oriented Condensed Statement of Operations provides a general overview of the CGC's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the Future-Oriented Condensed Statement of Operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of the Departmental Plan are prepared on an expenditure basis, amounts may differ.

A more detailed Future-Oriented Statement of Operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the CGC's website.[xix]

Future-Oriented Condensed Statement of Operations for the year ended March 31, 2018 (dollars)

Financial information	2016–17 Forecast results	2017–18 Planned results	Difference (2017–18 Planned results minus 2016–17 Forecast results)
Total expenses	58,241,569	60,545,872	2,304,303
Total revenues	(65,650,776)	(57,081,823)	8,568,953
Net cost of operations before government funding and transfers	(7,409,207)	3,464,049	10,873,256

The 2017-18 net cost of operations before government funding is projected to be $3.464 million, a net difference of $10.873 million due to:

Total expenses

2017-18 total expenses are planned to be $60.546 million, an increase of $2.304 million over the 2016-17 forecasted expenditures of $58.242 million. This primarily relates to underspending in salary expenditures in 2016-17 as a result of delays in staffing. Planned expenditures in 2017-18 are based on the expectation that the CGC will secure the necessary resources required to continue to deliver on its mandate. In addition, infrastructure renewal has been identified as a

priority for 2017-18 to ensure the ongoing viability of the CGC. There is a carry forward of projects from 2016-17 to 2017-18.

Total revenues

2017-18 total revenues are planned to be $57.082 million, a decrease of $8.569 million compared to 2016-17 forecasted revenue of $65.651 million. The CGC's user fees structure and revenue projections for 2017-18 are based on handling an average annual grain volume of 23.3 million metric tonnes. The CGC currently forecasts handlings of 34.345 million metric tonnes of grain in 2016-17.

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Lawrence MacAulay, P.C., M.P.

Chief Commissioner: Patti Miller

Ministerial portfolio: Agriculture and Agri-Food

Enabling instrument: Canada Grain Act[xx]

Year of incorporation / commencement: 1912

Other: The CGC's head office is located in Winnipeg, Manitoba. The CGC currently operates two regional offices and eight service centres across Canada. The CGC plans to relocate its Chatham Service Centre to Hamilton when the lease in Chatham expires in 2017. Funding for CGC programs and activities is through a combination of revolving fund and appropriation sources. The CGC plans to recover approximately 91 percent of its costs through user fees.

Reporting framework

The CGC's Strategic Outcome and Program Alignment Architecture (PAA) of record for 2017–18 are shown below:

1. Strategic Outcome: Canada's grain is safe, reliable and marketable and Canadian grain producers are properly compensated for grain deliveries to licensed grain companies

- **1.1 Program: Quality Assurance Program**
- **1.2 Program: Quantity Assurance Program**
- **1.3 Program: Grain Quality Research Program**
- **1.4 Program: Producer Protection Program**
  - **1.4.1 Sub-Program: Licensing and Security Program**
  - **1.4.2 Sub-Program: Producer Car Allocation Program**
  - **1.4.3 Sub-Program: Producer Support Programs**

Internal Services

Supporting information on lower-level programs

Supporting information on lower-level programs is available on the CGC's website[xxi] and in the TBS InfoBase.[xxii]

Supplementary information tables

The following supplementary information tables are available on the CGC's website.[xxiii]

- Upcoming evaluations over the next five fiscal years
- Upcoming internal audits for the coming fiscal year
- User fees and regulatory charges

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Report on Federal Tax Expenditures.[xxiv] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

Canadian Grain Commission
600-303 Main Street
Winnipeg, Manitoba R3C 3G8

Telephone: 204-984-0506

Toll free: 1-800-853-6705

Facsimile: 204-983-2751

Teletypewriter (TTY, toll free): 1-866-317-4289

Email: contact@grainscanada.gc.ca

Appendix A: definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Core Responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (Plan ministériel)

Provides information on the plans and expected performance of appropriated departments over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Departmental Results Framework (cadre ministériel des résultats)

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels)

Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)

A horizontal initiative is one in which two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (e.g. by Cabinet, a central agency, etc.) as a horizontal initiative for managing and reporting purposes.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)

A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

Performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

Performance reporting (production de rapports sur le rendement)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

plans (plan)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

Priorities (priorité)

Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme)

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)

A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

results (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique)

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé)

A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

i. **Canada Grain Act**, http://laws-lois.justice.gc.ca/eng/acts/G-10/

ii. **Canadian Grain Commission's mandate letter from the Minister of AAF**, http://www.agr.gc.ca/eng/about-us/partners-and-agencies/canadian-grain-commission-mandate-letter/?id=1475092309475

iii. **The Minister's mandate letter**, http://pm.gc.ca/eng/mandate-letters

iv. **Canadian Grain Commission's mandate letter from the Minister of AAF**, http://www.agr.gc.ca/eng/about-us/partners-and-agencies/canadian-grain-commission-mandate-letter/?id=1475092309475

v. **Modernize Canada's Wheat Class System**, http://www.grainscanada.gc.ca/consultations/2015/classes-en.htm

vi. **Quality Assurance Program**, http://www.grainscanada.gc.ca/quality-qualite/ggm-mgg-eng.htm

vii. **CGC Audit of Weighing Services Unit**, http://www.grainscanada.gc.ca/cgc-ccg/cr-rm/audits-verifications/aws-asp/aws-asp-en.htm

viii. **Quantity Assurance Program**, http://www.grainscanada.gc.ca/quantity-quantite/iaqnm-mrsqn-eng.htm

ix. **Evaluation of the Harvest Sample Program**, http://www.grainscanada.gc.ca/cgc-ccg/cr-rm/audits-verifications/ehsp-eper/ehsp-eper-en.htm

x. **Grain Research Laboratory Annual Program Report 2015**, http://www.grainscanada.gc.ca/cgc-ccg/grl-lrg/annual/2015grlannual-en.pdf

xi. **Western Standards Committee**, http://www.grainscanada.gc.ca/gscommittee-comiteng/wgsc-cngo-eng.htm

xii. **Eastern Standards Committee**, http://www.grainscanada.gc.ca/gscommittee-comiteng/egsc-cnge-eng.htm

xiii. **Grain Quality Research Program**, http://www.grainscanada.gc.ca/cgc-ccg/grl-lrg/grlm-mlrg-eng.htm

xiv. **Producer Protection Program**, http://www.grainscanada.gc.ca/producer-producteur/ifpm-mrdp-eng.htm

xv. **CGC Website**, http://www.grainscanada.gc.ca/

xvi. **TBS InfoBase**, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

xvii. **Management Accountability Framework**, http://www.tbs-sct.gc.ca/maf-crg/index-eng.asp

xviii. **2017–18 Main Estimates**, http://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/index-eng.asp

xix. **CGC Website**, http://www.grainscanada.gc.ca/

xx. **Canada Grain Act**, http://laws-lois.justice.gc.ca/eng/acts/G-10/

xxi. **CGC Website**, http://www.grainscanada.gc.ca/

xxii. **TBS InfoBase**, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

xxiii. **CGC Website**, http://www.grainscanada.gc.ca/

xxiv. **Report on Federal Tax Expenditures**, http://www.fin.gc.ca/purl/taxexp-eng.asp